

**JUVENILE WELFARE BOARD**  
**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**March 31, 2023**

Description	Governmental	PCMS	TOTALS	
	Fund General	Funds General	FY23	FY22
Assets				
Cash and Investments	\$ 102,816,011	\$ 93,751	\$ 102,909,762	\$ 94,932,434
Due from Other Agencies	1,832,863	-	1,832,863	1,422,307
Prepays/Deposits	15,486	-	15,486	51,111
Capital Assets, net of accumulated depreciation	2,738,705	-	2,738,705	2,925,637
Total Assets	<u>107,403,065</u>	<u>93,751</u>	<u>107,496,816</u>	<u>99,331,489</u>
Deferred Outflows of Resources	1,584,242	-	1,584,242	1,091,459
Total Deferred Outflows of Resources	<u>1,584,242</u>	<u>-</u>	<u>1,584,242</u>	<u>1,091,459</u>
<b>Total Assets &amp; Deferred Outflows</b>	<b><u>\$ 108,987,307</u></b>	<b><u>\$ 93,751</u></b>	<b><u>\$ 109,081,058</u></b>	<b><u>\$ 100,422,948</u></b>
Liabilities				
Vouchers & Accounts Payable	\$ 180,672	\$ -	180,672	\$ 1,742,262
Long-Term/Short-Term Liabilities:				
Due within one-year	108,353	-	108,353	442,629
Due in more than one-year	5,418,203	-	5,418,203	2,192,409
Total Liabilities	<u>5,707,228</u>	<u>-</u>	<u>5,707,228</u>	<u>4,377,300</u>
Deferred Inflows of Resources	268,041	-	268,041	2,455,156
Total Deferred Inflows of Resources	<u>268,041</u>	<u>-</u>	<u>268,041</u>	<u>2,455,156</u>
Fund Equity				
Investment in Fixed Assets	2,738,705	-	2,738,705	2,925,637
Retained Earnings	-	98,629	98,629	103,752
Fund Equity Unreserved				
Non-Spendable	15,486	-	15,486	51,111
Assigned-Spence Education Award	11,243	-	11,243	9,743
Assigned Cash Flow Requirement	18,755,674	-	18,755,674	15,330,255
Unassigned	29,796,290	-	29,796,290	25,453,332
Total Fund Equity Unreserved	<u>48,578,693</u>	<u>-</u>	<u>48,578,693</u>	<u>40,844,441</u>
Excess Rev/(Exp)	51,694,640	(4,878)	51,689,762	49,716,663
Total Fund Equity	<b><u>\$ 103,012,038</u></b>	<b><u>\$ 93,751</u></b>	<b><u>\$ 103,105,789</u></b>	<b><u>\$ 93,590,493</u></b>
<b>Total Liabilities, Deferred Inflows &amp; Fund Equity</b>	<b><u>\$ 108,987,307</u></b>	<b><u>\$ 93,751</u></b>	<b><u>\$ 109,081,058</u></b>	<b><u>\$ 100,422,948</u></b>

Note: Numbers may not add up due to rounding

**JUVENILE WELFARE BOARD**  
**INTERIM STATEMENT OF REVENUE AND EXPENDITURES**  
**For Period Ended March 31, 2023**

**FY23**

	FY 23	YTD	Y.T.D.	Y.T.D.	Y.T.D.	M.T.D.	M.T.D.	M.T.D.	M.T.D.	Prior	Prior Year
	Budget	Budget	Actuals	Variance	% Spent	Budget	Actuals	Variance	% Spent	Y.T.D. Actuals	Variance
<b>REVENUE</b>											
Property Taxes	\$ 91,498,793	\$ 42,230,212	\$ 84,510,406	\$ 42,280,194	92.4%	\$ 7,038,369	\$ 1,378,193	\$ (5,660,176)	0.0%	\$ 79,273,878	\$ 5,236,528
Interest - Investments	280,000	129,231	1,811,839	1,682,609	647.1%	21,538	411,186	389,648	1909.1%	43,942	1,767,897
Miscellaneous	42,000	19,385	21,231	1,846	50.6%	3,231	700	(2,531)	0.0%	25,228	(3,997)
Total Revenue	91,820,793	42,378,828	86,343,476	43,964,649	94.0%	7,063,138	1,790,079	(5,273,059)	25.3%	79,343,048	7,000,428
<b>EXPENDITURES</b>											
Administration	11,147,942	5,145,204	4,369,454	(775,750)	39.2%	857,534	723,702	(133,832)	84.4%	3,692,914	676,540
Children & Family Programs											
Behavioral Health	15,636,696	7,216,937	3,846,942	(3,369,995)	24.6%	1,202,823	918,819	(284,004)	76.4%	3,396,829	450,113
Childhood Hunger Initiative	4,225,145	1,950,067	1,784,472	(165,595)	42.2%	325,011	629,086	304,075	193.6%	1,995,938	(211,466)
Community Capacity Building	2,909,255	1,342,733	396,093	(946,640)	13.6%	223,789	105,476	(118,313)	47.1%	391,111	4,982
Domestic Violence	1,903,576	878,574	424,064	(454,510)	22.3%	146,429	136,403	(10,026)	0.0%	469,293	(45,229)
Early Childhood Development Capacity Building	5,573,381	2,572,330	2,017,964	(554,366)	36.2%	428,722	762,356	333,634	0.0%	1,870,923	147,041
Early Learning Centers	5,256,939	2,426,280	1,589,907	(836,373)	30.2%	404,380	555,104	150,724	137.3%	1,240,567	349,340
Family Service Initiative	6,838,479	3,156,221	2,210,548	(945,673)	32.3%	526,037	456,400	(69,637)	86.8%	1,791,595	418,953
Fatherhood Initiative	150,000	69,231	13,249	(55,982)	8.8%	11,538	9,625	(1,913)	0.0%	1,631	11,618
Literacy	4,417,157	2,038,688	1,546,427	(492,261)	35.0%	339,781	370,134	30,353	108.9%	1,263,295	283,132
Neighborhood Family Centers	7,521,997	3,471,691	2,537,637	(934,054)	33.7%	578,615	607,059	28,444	104.9%	2,574,904	(37,267)
Out of School Time	18,283,186	8,438,394	5,052,454	(3,385,940)	27.6%	1,406,399	1,344,476	(61,923)	0.0%	3,523,938	1,528,516
Parenting Education/Family Support	11,010,216	5,081,638	3,382,387	(1,699,251)	30.7%	846,940	1,351,711	504,771	0.0%	2,585,543	796,844
Preventable Child Death Initiative	172,000	79,385	71,041	(8,344)	41.3%	13,231	25,842	12,611	195.3%	51,618	19,423
Respite	3,075,873	1,419,634	769,073	(650,561)	25.0%	236,606	304,078	67,472	0.0%	278,600	491,013
School and Community-Based Health	1,539,972	710,756	465,489	(245,267)	30.2%	118,459	100,522	(17,937)	0.0%	412,505	52,984
School Support and Intervention	3,262,150	1,505,608	1,010,287	(495,321)	31.0%	250,935	318,048	67,113	126.7%	995,041	15,246
Youth Development/Mentoring	2,829,691	1,306,011	758,117	(547,894)	26.8%	217,669	251,898	34,229	0.0%	688,085	70,032
Subtotal - Children & Family Programs	94,605,713	43,664,178	27,876,151	(15,788,027)	29.5%	7,277,363	8,247,037	969,673	113.3%	23,530,876	4,345,275
Other											
Future Programming	1,463,588	675,502	-	(675,502)	0.0%	112,584	-	(112,584)	0.0%	-	-
Contingency	750,000	346,154	-	(346,154)	0.0%	57,692	-	(57,692)	0.0%	-	-
Workforce Stabilization	16,803	7,755	-	(7,755)	0.0%	1,293	-	(1,293)	100.0%	-	-
Subtotal - Other	2,230,391	1,029,411	-	(1,029,411)	0.0%	170,276	-	(170,276)	0.0%	-	-
Capital Outlay	650,000	300,000	-	-	0.0%	50,000	-	-	0.0%	-	-
	650,000	300,000	-	-	0.0%	50,000	-	-	0.0%	-	-
Non-Admin											
Statutory Fees	2,541,200	1,172,862	2,162,818	989,956	85.1%	195,477	192,337	(3,140)	98.4%	2,039,834	122,984
Technology	1,329,838	613,771	227,291	(386,480)	17.1%	102,295	3,419	(98,876)	3.3%	344,762	(117,471)
Other	72,000	33,231	18,000	(15,231)	25.0%	5,538	18,000	12,462	0.0%	18,000	-
Subtotal - Non-Admin	3,943,038	1,819,864	2,408,109	588,245	61.1%	303,310	213,756	(89,554)	70.5%	2,402,596	5,513
Total Expenditures	112,577,084	51,958,657	34,653,714	(17,000,943)	30.8%	8,658,483	9,184,495	576,011	106.1%	29,626,386	5,027,328
Revenue Over/(Under) Expenditures	\$ (20,756,291)	\$ (9,579,829)	\$ 51,689,762	\$ 60,969,592		\$ (1,595,345)	\$ (7,394,416)	\$ (5,849,070)		\$ 49,716,663	1,973,100

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